

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 28

P. OBENCHAIN

Summary of Adjustments - Taxes Other
Than Income Taxes

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - TAXES OTHER THAN INCOME TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2003

	TY 2003 <u>UNADJUSTED</u>	NORMALIZING <u>ADJUSTMENT</u>	ANNUALIZING <u>ADJUSTMENT</u>	KNWN.&MEAS. <u>ADJUSTMENT</u>	OTHER <u>ADJUSTMENT</u>	TY 2003 <u>AS ADJUSTED</u>
<u>DESCRIPTION</u>	(1)	(2)	(3)	(4)	(5)	(6)
TAXES OTHER THAN INCOME TAXES						
TAXES OTHER THAN INCOME						
FEDERAL TAXES						
FICA	0	0	0	0	0	0
FUTA	0	0	0	0	0	0
LESS PAYROLL DEDUCTION	0	0	0	0	0	0
STATE TAXES						
AD VALOREM TAXES						
JIM BRIDGER STATION	896,081	0	40,394	0	0	936,475
VALMY	937,198	0	0	0	0	937,198
BOARDMAN	425,945	0	0	0	0	425,945
OTHER-PRODUCTION PLANT	3,917,997	0	0	0	0	3,917,997
OTHER-TRANSMISSION PLANT	3,041,917	0	80,261	112,171	0	3,234,349
OTHER-DISTRIBUTION PLANT	6,242,686	0	0	0	0	6,242,686
OTHER-GENERAL PLANT	1,417,275	0	0	0	0	1,417,275
SUB-TOTAL	16,879,099	0	120,655	112,171	0	17,111,925
LICENSES - HYDRO PROJECTS	3,115	0	0	0	0	3,115
REGULATORY COMMISSION FEES						
STATE OF IDAHO	1,870,198	0	0	0	0	1,870,198
STATE OF OREGON	94,178	0	0	0	0	94,178
STATE OF NEVADA	100	0	0	0	0	100
FRANCHISE TAXES						
STATE OF OREGON	461,644	0	0	0	0	461,644
STATE OF NEVADA	0	0	0	0	0	0
OTHER STATE TAXES						
UNEMPLOYMENT TAXES	0	0	0	0	0	0
HYDRO GENERATION KWH TAX	1,735,960	0	0	0	0	1,735,960
IRRIGATION-PIC	358,325	0	0	0	0	358,325
TOTAL TAXES OTHER THAN INCOME	21,402,618	0	120,655	112,171	0	21,635,444